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August 22, 2018

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

Received
Records Management
08/22/18 15:39
State Of WASH.
UTIL. AND TRANSP.
COMMISSION

Attention: Mr. Mark Johnson, Executive Director and Secretary

RE: Docket No. UG-180168

Avista Corporation's Amended Petition for an Order Authorizing the Company to Revise its Natural Gas Book Depreciation Rates and Authorizing Deferred Accounting Treatment for the Difference in Depreciation Expense.

Dear Mr. Johnson,

Enclosed for filing is a paper copy of Avista Corporation's Amended Petition for an Order Authorizing the Company to Revise its Natural Gas Book Depreciation Rates and Authorizing Deferred Accounting Treatment for the Difference in Depreciation Expense. Also, the Company has electronically filed the Amended Petition with the Commission's record center. Avista Corporation, d/b/a Avista Utilities, is amending the Company's original Petition to change the proposed effective date of the depreciation rates and to withdraw its request for deferred accounting treatment for the difference in depreciation expense.

Additional copies of this filing and supporting documents are available from the Company upon request. Questions regarding this filing should be directed to Karen Schuh at (509) 495-2293.

Sincerely,

A handwritten signature in black ink, appearing to read "DMeyer", with a horizontal line extending to the right.

David Meyer
Vice President and Chief Counsel
for Regulatory and Governmental Affairs

Enclosures